

In subsection (b) of this section, the word "returns" is substituted for the former reference to a "quarterly or monthly report" for consistency.

Defined terms: "Comptroller" § 1-101  
"Income tax" § 1-101 "Person" § 1-101  
"Wages" § 10-101

10-823. SAME -- S CORPORATIONS.

AN S CORPORATION REQUIRED UNDER § 10-906 OF THIS TITLE TO WITHHOLD INCOME TAX SHALL COMPLETE AND FILE WITH THE COMPTROLLER AN INCOME TAX WITHHOLDING RETURN.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 312(a-2)(3), as it related to the return.

The duty to "complete" a return is added as a general reference to § 2-104 of this article. See the revisor's note to that section.

The Tax - General Article Review Committee notes, for consideration by the General Assembly, that Ch. 708, Acts of 1987, amended former Art. 81, § 312(a-2) to provide that an S corporation must file a withholding return "with the filing of the 'S' corporation return". Thus, the General Assembly apparently recognized that, in practice, an S corporation files its withholding return at the same time that it files its annual corporate income tax return. See revisor's note to § 10-821 of this subtitle. Since, however, there is no express statutory requirement for this annual return, the phrase "with the filing of the 'S' corporation return" is deleted in this section. The General Assembly may wish to amend this section as well as § 10-821 of this subtitle, to impose a requirement for an annual return and to state a specific date for filing a withholding return.

Defined terms: "Income tax" § 1-101  
"S corporation" § 10-101

10-824. EXTENSIONS FOR FILING RETURNS.

IF THE COMPTROLLER FINDS THAT GOOD CAUSE EXISTS AND SUBJECT TO § 13-601 OF THIS ARTICLE, THE COMPTROLLER MAY EXTEND THE TIME TO FILE AN INCOME TAX RETURN UP TO 6 MONTHS OR, IF AN INDIVIDUAL IS OUT OF THE UNITED STATES, UP TO 1 YEAR.

REVISOR'S NOTE: This section is new language derived without substantive change from the first and second sentences of former Art. 81, § 306.